



Drunk Driving Trust Fund - Prevention Education & Training (DDTF PET) *Policies & Procedures Manual*

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The Massachusetts Victim and Witness Assistance Board

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The mission of MOVA is to empower all crime victims and witnesses in the Commonwealth of Massachusetts. MOVA strives to ensure access to equitable services, across the Commonwealth, which meet the unique needs of those impacted by crime through survivor-informed policy development, fund administration, training, and individual assistance.

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Introduction

The Massachusetts Office for Victim Assistance (MOVA) operates under the guidance of the Victim and Witness Assistance Board (VWAB). The VWAB is the designated state authority to administer federal funds for prevention, education and training services available through the Drunk Driving Trust Fund (DDTF).

Authority and Scope¹

This DDTF Policies and Procedures manual was most recently revised in November 2017, and this edition is effective July 1, 2018. The policies and procedures set forth the requirements of the DDTF Prevention, Education & Training Grant Program (DDTF PET) in compliance with laws, rules and regulations of the federal and state government; it does not override any other applicable requirements of the state or federal government. MOVA and the sub-recipients under the Drunk Driving Trust Fund are required to comply with applicable laws, rules and regulations whether or not they are explicitly stated in these policies and procedures. Where necessary, MOVA may place special conditions upon a sub-recipient which are not specified in the policies and procedures.

MOVA reserves the right, at any time, to terminate grants with sub-recipients that are not in compliance with the requirements set forth in the DDTF PET Policies and Procedures Manual.

Legislative History

The Drunk Driving Trust Fund (DDTF) was created by Massachusetts General Law (MGL) Chapter 52 of the Acts of 2002, which enacted Section 66 of Chapter 10². In accordance with the requirement of the Drunk Driving Trust Fund enabling statute, MOVA met with representatives of the Massachusetts Chapter of Mothers Against Drunk Driving and the Department of Public Health's Bureau of Substance Abuse to establish criteria for the distribution of these funds to service providers. The governing statute was updated in July 2012 to allow the VWAB, at their discretion, to permit the allocation of funds for the purpose of impaired driving prevention, education, and training services.

DDTF Statute

MGL Chapter 52, Section 66, Chapter 10 – Victims of Drunk Driving Trust Fund (Click [here](#) for a web link for the full text):

This law establishes a fund known as the Drunk Driving Trust fund, consisting of monies paid to the courts (MGL Ch. 90, Section 24). The VWAB is required to submit a report detailing the amount of funds collected and expended from the fund, along with a copy of the written criteria to expend the funds to the House and Senate committees on Ways and Means, no later than August 15 of each calendar year.

Enables the VWAB/MOVA to:

- Administer grants from the fund
- May award them to community-based programs and public agencies in the Commonwealth

MGL Chapter 90, Section 24. (1) (a) (1) (Please click [here](#) for a web link for the full text):

This law establishes an assessment of \$50.00 against a person, who is convicted, placed on probation, granted a continuance without a finding or admits to sufficient facts for operating a motor vehicle while under the influence of intoxicating liquor or under the influence of marijuana, narcotics drugs, depressants, or stimulant substances.

² Section 24(1)(a)(1) of Chapter 90 of the MGL (see I. INTRODUCTION, C. Drunk Driving Trust Fund, ii. Legislation

The assessment shall not be waived by the court for any reason. The monies collected pursuant to the fees shall be transmitted monthly by the courts to the state treasurer who shall deposit, invest, and transfer the monies into the Victims of Drunk Driving Trust Fund, established in section 66 of said chapter 10. Fee paid by an individual into the Drunk Driving Trust Fund shall be in addition to, not in lieu of, any other fee imposed by the court pursuant to this chapter or any other chapter.

Certifications and Terms and Conditions

The application and grant spell out certifications and terms and conditions that must be fully understood and executed in order to enter into a contract with the state and receive funds. Upon entering into the grant, the sub-recipient or child agency awarded funds is agreeing to provide services as outlined in the program narrative and the goals and objectives outlined on the logic model, utilizing the staff approved within the funding request (once approved becomes the program budget) for the designated number of service delivery hours. Any programmatic changes or budget amendments must be approved by MOVA prior to reimbursement to be in compliance with the sub-recipient's grant. Awards will not be made without a full set of signed certifications that are included in the application for funding.

Termination or Suspension

MOVA reserves the right to terminate any grant award (contract or ISA) with or without cause. Termination and suspension are described in the Standard Contract Form, the Interdepartmental Service Agreement (ISA) Form, and the Commonwealth Terms and Conditions.

Waivers and/or Exemptions

MOVA may waive and/or exempt any provision within its authority contained in the policies and procedures. Waivers cannot be given for provisions that are beyond the scope of MOVA's authority. Any sub-recipient that desires a waiver of any of the provisions of these Policies and Procedures must initiate the process in writing. A written request for a waiver does not excuse a sub-recipient from following the provisions of these Policies and Procedures. MOVA may choose to grant a request, grant a request in part, or not grant a request for a waiver.

Purpose

Historically, DDTF was used to fund two types of programs; Direct Victim Services & Prevention Education & Training programming. With the start of July 1, 2018, DDTF Victim Services will be included under the Victims of Crime Act grant, while DDTF Prevention, Education & Training will stand alone.

Prevention, Education, & Training (PET) programs are will focus on providing information that will help to prevent OUI from occurring; educate various target audiences about the dangers and consequences of OUI; and train personnel who will be involved in responding to OUI in some capacity.

DDTF PREVENTION, EDUCATION & TRAINING (PET) SERVICES

The funding request must reflect the program narrative and grant/ISA documents i.e. scope of services, logic model, etc. Staff titles should be consistent across all documents. All proposed costs must appear on the approved funding request prior to reimbursement. The following is a non-exhaustive list of services, activities and costs that are considered eligible for support with the DDTF Prevention, Education and Training grant funds.

Allowable Direct Costs and/Administrative Costs

Allowable Costs- Direct

DDTF PET funding is available for programs that will focus on providing information that will help to prevent OUI from occurring. This may include, but is not limited to: public awareness, targeted awareness, youth peer-to-peer programs, or programs geared towards diminishing recidivism. Programs must be either community-based programs or public agencies in the Commonwealth that have a history of providing victim services or efforts to prevent, educate, or train involved parties related to OUI crimes.

- **Public Awareness**

Agencies can promote public awareness via cable, web, and other technology to educate about the dangers of OUI; that is not an accident but a crime.

- **Targeted Awareness**

Agencies can provide training for those who serve or sell alcohol.

- **Youth Peer-to-Peer Programs**

This allowable cost is used to educate teenage drivers about the consequences of substance abuse impaired driving

- **Programs designed to diminish recidivism by exposing youth to the real-life consequences of bad driving decisions.**

PET programs may apply for funding for first-time offender programs (i.e. below legal drinking age) but not adult repeat or perpetual offenders.

- **Offering or organizing local or regional conferences**

Prior approval from MOVA is required.

Allowable Costs - Administrative:

Expenses under this section are not direct PET services, but they may in some circumstances be directly tied to providing quality services.

- **Training**

Skills training for staff:

DDTF funds designated for training are to be used exclusively for developing the skills of direct service providers so that they are better able to offer quality services to OUI victims. MOVA strongly encourages sub-recipients to utilize this allowable costs and expects that DDTF funded staff are properly trained. While DDTF funds can be used for training direct service providers within the organization who are not supported with DDTF funds, priority should be given to the individuals supported with DDTF funds.

It is expected that at a minimum, DDTF funded staff will be in attendance for one MOVA regional meeting/forum per year. Reimbursement for related travel costs are detailed below.

Training materials:

DDTF funds can be used to purchase materials.

Training related travel:

DDTF funds can support costs associated with attendance at training activities held on a statewide basis or within a similar geographic area. When needed training is unavailable within the immediate geographical area, sub-recipients can use DDTF funds to support training outside the geographical area. Out of state travel must be approved by MOVA prior to attendance.

- **Trainings must comply with applicable law.** In developing and conducting grant-funded training, grantees (and any subgrantees) shall not violate the Constitution or any federal law, including any law prohibiting discrimination.
 - **The content of trainings and training materials must be accurate, appropriately tailored, and focused.** The content of training programs must be accurate, useful to those being trained, and well-matched to the program's stated objectives. Training materials used or distributed at trainings must be accurate, relevant, and consistent with these guiding principles.
 - **Trainers must be well-qualified in the subject area and skilled in presenting it.** Trainers must possess the subject-matter knowledge and the subject-specific training experience necessary to meet the objectives of the training. In selecting or retaining a trainer, grantees (or subgrantees) should consider such factors as the trainer's resume and written materials, interviews with the trainer, observation of other trainings conducted by the trainer, feedback from other entities with which the trainer has worked, training participant feedback and evaluations, and the general reputation of the trainer.
 - **Trainers must demonstrate the highest standards of professionalism.**
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- **Equipment and advanced technologies**
DDTF funds can support a pro-rated share of equipment that is not used exclusively for victim-related activities.
 - **Food and beverage for participants only**
Food and/or beverages are allowable provided they are for the purpose of enhancing prevention, education, and training activities. The cost of the food and/or beverages must be reasonable.
 - **Contracts for professional services**
The use of a small portion of the DDTF grant to contract for specialized services is allowable. Consideration may be given to compensation including fringe benefits for those individuals whose employers do not provide such benefits. A copy of any contracts that are utilized to retain the services of consultants identified in the funding request proposal must be provided to MOVA. If the consultant is not hired at the time of award, a contract, or documentation of hire and fees, must be provided to MOVA before services are rendered.
 - **Operating costs:**
Operating costs are allowable to the extent that the cost is necessary to provide DDTF prevention, education, and training activities.
 - **Supervision of personnel**
Supervision of personnel is an allowable expense only to the extent that such supervision is necessary and essential to providing PET activities. Supervision is considered an administrative cost. Total administrative costs cannot exceed 25% and would be recommended at an average of one hour per FTE.

- **Administrative Support Costs**

Administrative support costs are those that are related to the administration of a program to provide prevention, education, and training services. These costs should be 25 percent (or less) of the grant funding request. This can include supervision, trainings, consultants (performing supervision), supplies and/or equipment, travel (for staff training), food (for clients), and indirect cost rate.

- **Indirect Cost Rate**

Indirect costs are costs that are not readily assignable to a particular project, but are necessary to the operation of the organization and the performance of the project. Agencies may request indirect costs for the administration of their program. Agencies that have a federal approved or state approved indirect cost rate may utilize their current agreed upon rate to request indirect costs and must provide the appropriate documentation indicating the rate is approved and current. For agencies that do not currently have a federal or state approved indirect cost rate, they are eligible to request indirect cost not to exceed 5 percent of the funding requested for direct service personnel and direct service consultants.

Unallowable Costs

The following list of services, activities and costs **cannot** be supported with DDTF Prevention, Education and Training grant funds. For detailed examples, please see Appendix D:

- **TIPS Training (unless expressly approved by MOVA)**

- **Lobbying**

Lobbying, political activity of any kind, and administrative advocacy for victim legislation or administrative reform, whether conducted directly or indirectly, is unallowable.

- **Sub-recipient studies and research efforts**

DDTF funds may not be used to pay for efforts conducted by individuals, organizations, task forces, or special commissions to study and/or research particular OUI victim issues. However, DDTF funded staff may, and are encouraged to, distribute client satisfaction surveys to program participants in efforts to track, improve or enhance funded services.

- **Activities that seek to improve the criminal justice system**

DDTF funds cannot be used to pay for activities that are directed at prosecuting an offender and/or improving the criminal justice system's effectiveness and efficiency, such as expert testimony at a trial. Victim witness protection costs and subsequent lodging and meal expenses are considered part of the criminal justice agency's responsibility and cannot be supported with DDTF funds.

- **Fundraising activities**

Employees cannot engage in fundraising activities or participate in fundraisers on DDTF time.

- **Other organizational costs**

Organizational costs such as liability insurance on buildings and vehicles, capital improvements and/or repairs; security guards and body guards; property losses and expenses; real estate purchases; mortgage payments; construction costs; interest; and debts, fines, and penalties.

- **Out-of-pocket crime victim expenses**

Out-of-pocket crime victim expenses incurred as a result of a crime or to supplement crime victim compensation awards to victims of crime for such costs as replacement of stolen property, insurance deductibles, funeral

expenses, lost wages, medical bills, etc.

- **Staff expenses**

Salaries, fees and reimbursable expenses associated with administrators, board members, executive directors, consultants, coordinators and other individuals whose functions are removed from direct services.

- **Professional dues and memberships in an individual's name**

- **Establishment of protocols, interagency agreements, coordination teams, etc.**

While the existence of protocols and agreements is considered a requirement for an organization to receive DDTF funding, MOVA does not allow DDTF funds to be used to create these activities.

- **Equipment purchases for another organization or individual to perform related services.**

- **Mock crash demonstrations**

- **Payment of temporary personnel in vacant positions**

Programs are prohibited from paying temporary personnel in vacant positions unless prior approval has been given by MOVA staff.

Prevention, Education & Training Program and Reporting Requirements

The VWAB reserves the right to revised scheduled dates for DDTF reviews, Expenditure Reports, and statistics. Any changes in scheduled dates will be posted on www.mass.gov/mova.

Programmatic Compliance

DDTF sub-recipients must comply with the following requirements:

Satisfactory and timely completion of quarterly statistical reports. MOVA will provide Performance Report documents to sub-recipients programs at the time of the award. A new report may be issued each fiscal year, and only the most current document will be accepted.

Sub-recipients are responsible for submitting a current, completed performance report for the project period after the close of each quarter. Reports are due in the MOVA office as follows:

Reporting Period	Due Date
January 1 through March 31	April 30
April 1 through June 30	July 31
July 1 through September 30	October 31
October 1 through December 31	January 31

Sub-recipients must follow reporting timeframes established by MOVA if different from that listed above. Sub-recipients should seek guidance from MOVA staff if they do not understand the forms or the instructions, or are unsure as to how a case should be reported. For more information on performance report collection, please see the [MOVA website](http://www.mass.gov/mova).

Attend a DDTF Policies and Procedures Training. Programmatic and fiscal representatives of each DDTF sub-recipient program must attend a DDTF Policies and Procedures Training provided by MOVA during the first year of the grant award. Failure to meet this requirement may result in additional reporting requirements. Additional training will be available in non-competitive bid years for new staff and those who wish to have additional training.

Compliance with MOVA in monitoring the project. Monitoring activities include, but are not limited to, site visits by MOVA staff, review of implementation and development of logic model, mid-year progress reports, and submission of financial records and statistical performance reports, as required by MOVA.

MOVA will conduct site visits with sub-recipients throughout the course of the contract to ensure compliance with policies and procedures. Sub-recipients are required to address all site visit report findings by the deadline as set forth by MOVA.

MOVA will track and monitor timely and accurate submissions of reports and Expenditure Reports, and efforts will be made to correct and implement improvements to any areas of concern identified at a site visit or at any other point during the grant cycle, including the possible mid-year progress report. Patterns of late and/or inaccurate reporting, as well as the appearance of minimal or no effort to improve compliance with the Policies and Procedures will be taken into consideration when making future funding recommendations, and in egregious cases may affect continued funding for the current grant year.

Allow public access to all documents, papers, letters, or other materials made or received by the provider in conjunction with the sub-recipient program. It is expressly understood that substantial evidence of the provider's refusal to comply with this provision shall constitute a breach of contract. This provision does not apply to

confidential client records.

Retain all financial records, supporting documents, statistical reports and other documents related to performance and compliance must be maintained for seven (7) years beginning on the first day after the final payment under each respective grant or such longer period as necessary for the resolution of any litigation, claim, negotiation, audit, or other inquiry regarding this grant award.

Avoid Conflicts of Interest. Sub-recipients must comply with federal and state rules which prohibit the use of public funds for personal gain. Sub-recipients must avoid any actions which might result in, or create the appearance of, using public funds or publicly funded positions for private gain, for giving preferential treatment to any person, or adversely affecting the confidence of the public in the integrity of the government or the sub-recipient program. Sub-recipients may not refer clients seeking or receiving DDTF funded services to the private practice of any employee, official, or person affiliated with the grantee.

Notify MOVA of Programmatic Changes.

Sub-recipients are required to submit a programmatic change form to MOVA when there is a change in the staffing of their program (resignation, hire, medical leave, change in hours etc). Any change must be reported to MOVA within two weeks of the time the sub-recipient/program director is notified of the change. Any submission beyond two weeks from the change date may impact the possibility of reimbursement and will be subject to MOVA approval. Programmatic change forms must be signed by the sub-recipient program contact and a fiscal representative and filled out completely, including a narrative explanation as to why this change is being requested. If the programmatic change form is for a new hire, a resume must be provided.

MOVA must be notified if the Executive Director, Program, or Fiscal Contact change to ensure contact information is updated, regardless if they are on the approved DDTF budget.

Any and all changes which affect service delivery must be clearly marked and requested in writing to MOVA and approved prior to the change. This includes hiring temporary personnel for DDTF funded vacancies. Without prior approval, reimbursements for changes submitted may be denied. See Fiscal Policies & Procedures for information on the budget amendment process.

Fiscal Policies & Procedures

Purpose of Fiscal Policies & Procedures

Fiscal Policies & Procedures serves as a primary reference manual to assist sub-recipients in fulfilling their fiduciary responsibility to safeguard grant funds and ensure funds are used for the purposes for which they were awarded. The guide should serve as a day-to-day management tool for all sub-recipients receiving a DDTF grant from MOVA.

The Fiscal Policies & Procedures are subject change as new laws are passed or updates are made to Federal and State guidelines. For the purpose of grant making, MOVA abides by [815 CMR 2.0](#), the Commonwealth of Massachusetts Policy for state grants, federal grant awards, federal grants and subsidies.

Responsibility of Sub-recipients

In addition to complying with the policies and procedures laid out within this document, sub-recipients of Federal funds must comply with:

- [OMB-Circular A-133](#), which sets standards for all organizations expending federal funds. For additional information on federal grants management, please visit the [Office of Justice Programs \(OJP\)](#) web site as well as [the Office of Management and Budget's \(OMB\)](#) web site to obtain copies of current circulars.
- OCFO Guidelines, Effective Edition

All sub-recipients must maintain adequate accounting and control procedures to ensure that funds are not used to reimburse expenses funded by or charged to other funding sources including other state sources. Any duplication of funding sources to support a service already funded will be considered supplantation and is not allowed. All allocation methods used to determine reimbursement or matching contribution expenditures must be in compliance with accounting procedures specified in:

- OMB Circular A-122 (for non-profit agencies); or,
- OMB Circular A-87 (for local government agencies)

Sub-recipients that use allocation methods to submit their reimbursement request and are unsure if their procedures meet federal standards must contact MOVA.

All sub-recipients must comply with Generally Accepted Accounting Procedures (GAAP) and applicable state and federal laws, rules and regulations. If sub-recipient staff or sub-recipient auditor has questions regarding applicable accounting procedures, please contact MOVA.

STATE AGENCIES – Budget transfers:

Any MMARS or off MMARS Child entity must receive permission from MOVA for any “ex/proj” or any other manual transfer transaction in MMARS. Child accounts may submit an updated attachment B to their respective Grants Manager for review and approval

Debarment, Suspension, Ineligibility and Voluntary Exclusion.

DDTF funds are not available to federally and/or state debarred, suspended, and ineligible or voluntarily excluded sub-recipients should status change while a grant is in effect.

Accounting Records and Financial Management System

Sub-recipients must have a financial management system in place that is able to record and report on the receipt, obligation, and expenditure of grant funds. In addition appropriate programmatic and financial records that fully disclose the amount and disposition of funds received must be maintained. This includes financial

documentation for disbursements, timesheets specifying time devoted to allowable victim services, victim files; records documenting the portion of the project funded by other sources, and other records which would facilitate an effective audit.

All accounting records must be made available upon request to MOVA staff, federal Office for Justice Program staff, or their agents. Child Accounts (State Agencies) must abide by the [Comptroller's Policy](#) on reporting by utilizing MMARS, Labor Cost Management, and Commonwealth Information Warehouse.

Independent Audits

Sub-recipients must comply with all OMB, OCFO, and Commonwealth of Massachusetts policy regarding audit thresholds. Financial audits for sub-recipients that do not meet prescribed thresholds are strongly encouraged. Pro-rated audit costs may be charged to the grant based on the ratio of all Federal grants being audited.

STATE AGENCIES – Federal Audit Protocol:

All state agencies must adhere to the [Comptroller's Policy](#) when notified by federal authorities to perform an audit. Federal regulations, OMB Circular A-133, state that federal auditors must build upon any work already done in the Statewide Single Audit.

Uniform Financial Report (UFR)

If required by 808 CMR 1.00 sub-recipients must file properly prepared Uniform Financial Statements and Independent Auditor's Report (UFR) or a UFR cover page and Exceptions/Exemption documentation, or an alternate report as directed by the Operational Services Division (OSD) <http://www.mass.gov/UFR>.

Funding source attribution statements

All materials publicizing or resulting from grant activities produced by a sub-recipient (e.g. publications, flyers, pamphlets, advertisements, press releases and notifications) must contain an acknowledgment of grantor assistance indicating that the funded services are provided for free. An acknowledgment of support shall be made through use of the following footnote:

"This project was (partially) supported by the Massachusetts Office for Victim Assistance through a Drunk Driving Trust Fund (DDTF) grant."

Supplantation

Grant funds should not be used to purchase items or services that would otherwise be purchased with the sub-recipient's own funds for this project. Expenditure of funds for the acquisition of new equipment or services, when equipment and/or personnel required for the successful execution of projects are already available, or budgeted for within the sub-recipient organization, will be considered supplanting and will be disallowed.

Example of Supplantation:

A sub-recipient has been awarded state dollars to employ 1(one) advocate in a victim services program for a fiscal year. In addition, the sub-recipient has applied to MOVA for 1 (one) advocate position. Given both awards, the sub-recipient is then responsible for employing 2 (two) advocate positions for the fiscal year.

Cost reimbursement

This is a cost reimbursement grant. Reimbursements will be made only for expenses included in the approved sub-recipient program budget, and only after the approved expenses have been incurred and expended. Sub-recipients must request funds based upon reimbursement requirements on a monthly or quarterly basis.

Program income and free services

Generating sub-recipient income on funded personnel time is unallowable. All funded services are to be provided free of charge, and at no cost to the victim.

Budgeting

A detailed allowable/unallowable cost list is located in Appendix B of this document. This list provides direction in determining allowable and unallowable costs, and is not exhaustive. Contact MOVA directly for approval of any costs which are not included, and for questions about direct/indirect costs.

Cost Categories

Personnel- Salary

The employees of sub-recipients shall receive a salary commensurate with their level of responsibility, experience and education, within the established compensation policy of the employing agency, which is to be consistently applied to both Federal and non-Federal activities, and remain in compliance with state and federal labor laws.

STATE AGENCIES: Pursuant to M.G.L c.29 § 31, unless otherwise provided by law the Comptroller requires a certification from each spending authority that each employee receiving a salary under the warrant is being paid for duties performed directly for the employing department and not for duties performed for another state department.

If a sub-recipient budgets for a specific salary or salary increase, it must pay the DDTF-funded employee that amount. Sub-recipients can pay DDTF funded employees more than the budget amount, but they cannot pay a DDTF funded employee less than the budgeted amount, unless it is a newly hired staff replacing a vacant position. Sub-recipients can use DDTF funds to pay employee salary increases only after approval from MOVA and provided they have funds to shift. The requested salary must reflect the actual hours of service supported with those DDTF funds. It is important to maintain the number of contracted hours as reflected on the approved budget.

Personnel- Fringe

Fringe benefits in the form of employer contributions or expenses for payroll taxes (Social Security and Medicare), health/medical care, vision, dental, workmen's compensation, short/long term disability, pension plan costs, advertising costs to recruit new staff, employee training costs, and the like, are allowable, provided such benefits are granted in accordance with the approved grant budget. (OMB Circular A-122)

All charges made to MOVA for personnel by sub-recipients, including, but not limited to gross salaries, payroll taxes (both employer and employee), and other fringe benefits, whether treated as direct or administrative costs, shall be based on payroll documents in accordance with the generally accepted practice of the sub-recipient and be approved by a responsible official(s) of the sub-recipient. Payroll records shall include the time and attendance reports for all individuals reimbursed by MOVA, whether they are employed full time or part time.

Where salaries and fringe benefits for sub-recipient employees apply to two or more grant programs, cost activities, project periods, and/or overlapping periods, proration of costs to each activity must be made based on time and/or effort reports and billed accordingly.

STATE AGENCIES: Personnel working for Sub-recipient/Child Account should be hired into the ISA child account or rules should be established in the state payroll system to point a portion of the payroll charges to the child account in accordance with ISA procedures. All State employees are to be paid with the AA Expenditure Object class.

Time Sheets

Each person funded through DDTF must accurately account for her/his time spent working on the DDTF program.

- a. **Time sheets are required.** Time sheets must reflect after-the-fact determination of actual daily activity of each employee, which means that time sheets must clearly indicate the amount of time spent on DDTF program activities for full, part-time employees.
- b. Time sheets must state “DDTF” (or identified “cost center” or code) on them and be signed by all DDTF staff. Supervisors must also sign them.
- c. Any method used to divide staff time between or among funding sources must have advanced approval from MOVA and comply with federal audit standards and generally accepted accounting procedures.
- d. An electronic system is an acceptable method of tracking the time of DDTF employee in lieu of paper timesheets (a) and maybe approved by supervisors without wet ink signature (b) ; however, supervisors must still approve entered time. The system must be able to delineate DDTF time. If the time tracking mechanism does not allow for DDTF time to be tracked via label, code, or “cost center”, agency is required to note DDTF time on printout or report.

STATE AGENCIES: Sub-recipient/Child Account budget lines, in all account types, that include compensation to regular employees (object class AA) supported by the ISA, must also include DD (D09) object class. This is necessary to cover mandated chargebacks for employee pension, health insurance and terminal leave expenses from federal grants, expendable trusts, capital accounts and all other non-budgetary accounts to centralized state administrative accounts. Also, this is necessary to cover the cost of Unemployment Compensation Insurance Premium (UI), Universal Health Insurance (UHI) contribution, and the employer share Medicare Tax (MTX).

Expenditures in a Sub-recipient/Child Account may trigger indirect costs. Both the MOVA/Parent and Sub-recipient/Child Account department are responsible for negotiating the type of expenditures authorized under an ISA and determining if the expenditures will trigger the assessment of indirect costs. These costs must be included as part of the ISA and funded as part of the ISA budget. Departments requiring information on whether expenditures will trigger an indirect cost assessment should contact the Federal Grants and Cost/Allocation Unit at the Comptroller’s Office. Subgrantee/Child Account’s must provide MOVA/Parent with a letter from the Comptroller’s Office.

Medical/Extended Leave

Expenditures in the form of regular compensation paid to employees during periods of authorized absences from the job, such as vacation leave, sick leave, military leave, and the like, are allowable, provided such costs are absorbed by all organization activities in proportion to the relative amount of time or effort actually devoted to each.

DDTF funded staff who take medical or extended leave cannot be billed to the grant beyond the accrued vacation and sick time. The sub-recipient’s time off/leave policy may be requested by MOVA at any time. Sick or vacation time charged to the grant must be well documented on time sheets, outlined in the sub-recipient personnel manual, and in accordance with applicable Massachusetts General Laws.

If a grant-funded employee resigns from a position prior to the end of the grant year, only accrued vacation and sick time will be reimbursed. This reimbursement is only allowable within the period of the grant – not to exceed 52 weeks. Notify MOVA when a staff person is making use of this policy at the time that the Programmatic Change Form is submitted.

Consultants

For the purposes of this grant program, a Consultant is an individual who provides specialized professional advice or services for clients. Consultants and independent contractors are considered as self-employed and receive a 1099 from the sub-recipient for whom they are providing services, in accordance to the US tax law.

Limited use of consultants to provide direct services within the scope of the grant is allowable. If costs associated with a consultant are requested, a contract between the sub recipient and consultant that states the name, title, and contact information of the consultant, the service to be provided, and the agreed upon rate of pay for services must be provided to MOVA. The DDTF recipient is responsible for conveying DDTF Policies and Procedures to any consultant or contractor.

Maximum allowance

Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. Consideration will be given to compensation including fringe benefits for those individuals whose employers do not provide such benefits. In addition, when the negotiated rate exceeds \$450 for an 8-hour day, or \$56.25 per hour (excluding travel and subsistence costs), written PRIOR APPROVAL is required from MOVA. Prior approval requests require additional justification. MOVA reserves the right to negotiate the reimbursement for any rates that exceed the maximum allowable daily/hourly rate as outlined in the Policies and Procedures.

An 8-hour day may include preparation, evaluation, and travel time in addition to the time required for actual performance. Rates should be developed and reviewed on a case-by-case basis and must be reasonable and allowable in accordance with OMB cost principles.

Employee vs. Consultant

A person who performs services for a sub-recipient is an employee if the sub-recipient controls what will be done and how it will be done. The general rule is that an individual is a consultant if the sub-recipient, as the entity for whom the services are performed, has the right to control or direct only the result of the work and not the means and methods of accomplishing the result (i.e. has control of the person's schedule). An employee of the sub-recipient who receives a W-2 form from the sub-recipient for whom they are providing services cannot be budgeted with DDTF funds as a consultant, as only individuals or entities with no employee relationship to the sub-recipient may be budgeted thusly.

Office and Programmatic Supplies

Items contained in Appendix C, and with the funding request form, may support sub-recipients in providing direct services. When developing funding requests, sub-recipients must abide by the language outlined in Appendix C and adhere to the 75%/25% split for direct and administrative costs for Victim Service programs.

STATE AGENCIES: Use of Commonwealth of Massachusetts State Contracts and Solicitations. State Agencies must utilize the best cost saving methods when purchasing goods and supplies under their DDTF funded program in accordance with OSD guidance in the [Procurement Information Center](#).

Non-profit purchasing program

Eligible non-profit human and social services sub-recipients may purchase commodities and services directly from statewide contractors at the low price negotiated by the Commonwealth. This helps keep down the cost of operating the programs.

Sub-recipients must meet the following criteria to be designated as eligible to participate in the Massachusetts State Purchase Program:

- Certified non-profit status - 501(c)(3) status or equivalent;
- Currently providing human and social services under contract with one or more state departments;
- Contractor's annual audit (UFR) filing with OSD must be current and non-deficient.

For more information about this program, please visit the Commonwealth's [Operations Service Division's](#) website, or contact MOVA.

Other - Equipment

Equipment policy

Equipment purchased with DDTF funds must be used only for the purposes of the DDTF program. Sub-recipients are expected to maintain internal controls on equipment based on acceptable accounting principles.

Equipment/Inventory tracking

Sub-recipient procedures for maintaining equipment (including replacement), whether acquired in whole or in part with project funds, will, at a minimum, meet the following requirements:

- Property records must be maintained which include:
 - Description of the property;
 - Serial number or other identification number;
 - Source of the property;
 - Identification of title holder;
 - Acquisition date;
 - Cost of the property;
 - Percentage of Federal participation in the cost of the property;
 - Location of the property;
 - Use and condition of the property; and
 - Disposition data, including the date of disposal and sale price.

A physical inventory of the property must be taken and the results reconciled with the property records at least once every grant period. A control system must exist to ensure adequate safeguards to prevent loss; damage; or theft of the property. Any loss, damage, or theft shall be promptly and properly investigated by the recipient and sub-recipient, as appropriate.

Adequate maintenance procedures must exist to keep the property in good condition.

Depreciation on DDTF purchased item(s)

Depreciation is a means of allocating the cost of equipment to the time periods benefiting from the use of the assets. Depreciation methods include straight-line (costs are equally spread over each period during the asset's useful life) and accelerated (costs are higher in early periods and lower in later periods of an asset's life). MOVA requires the use of the straight-line method of depreciation.

The Useful Life of an asset is based on Generally Accepted Accounting Principles (GAAP) and should take into consideration such factors as the type of construction, historical usage patterns, technological developments and the replacement policies of the sub-recipient. Useful life periods used for grant equipment must be

consistent with the useful life periods used for other non-grant equipment. Useful life periods must be three years or more except in very unusual circumstances. If the useful life of less than three years is justified in a particular situation, please contact MOVA for approval.

Recommended depreciation schedules for common equipment purchases are as follows:

- Office Furniture: 10 years
- Office Equipment, copier, fax: 5 years
- Telecommunications, IT, safety equipment, and computer software: 3 years

Surplus equipment program

If any sub-recipient is in need of equipment, the Commonwealth of Massachusetts offers surplus items at a discounted rate. For more surplus items information, please visit the [Surplus Property Program](#).

Other- Travel

General travel policy

Costs incurred for travel are necessary to be able to provide ongoing direct services to victims, and must be used in a cost effective manner. Such travel may include expenses incurred for mileage, tolls, and parking. Everyday commuting expenses for an employee to get to and from work are not allowable. When requesting costs in the travel category, create separate lines for mileage, parking, and tolls

Mileage rate policy

Mileage reimbursement will be made at the sub-recipient rate, not to exceed the current effective federal reimbursement rate. A travel policy indicating this rate must be provided to MOVA. If a current policy exists, it must be adhered to for this grant. If no policy exists, the sub-recipient must follow the established federal travel policy regarding mileage reimbursement. Amendments must be made if the federal travel rate changes throughout the course of the grant period.

Direct services travel

Sub-recipients may be reimbursed for mileage, tolls, and parking expenses related to travel that a grant-funded employee makes to serve victims and costs incurred by DDTF funded employees who are traveling on official business to attend meetings or trainings related to the DDTF funded program.

Travel for victims

Reasonable costs for transporting victims to receive services may also be reimbursed.

Out of State travel/travel for training

Reimbursement for out-of-state travel expenses by sub-recipients requires prior approval from MOVA. Funds should be requested at the time of application, with as much information provided at that time as possible. Training related travel may be covered such as transportation, meals, lodging and registration fees to attend training. Travel expenses will be reimbursed according to the pre-approved budget and are not to exceed a sub-recipient travel policy.

Sub-recipients are encouraged to look first for available training within their immediate geographical area to minimize travel costs. If needed training is unavailable close by, funds may be authorized for out of state travel. The travel must be:

- Necessary to assist in the completion of the sub-recipient program goals and objectives;
- Specific to the purpose of the sub-recipient program;
- Appropriate to the position and responsibility of the individual or individuals traveling;

- Of direct benefit to the sub-recipient program, with such benefit unavailable through other means.

If a desired training is available outside the Commonwealth, sub-recipients must specifically request to use DDTF funds to support those costs. All out of state travel must be approved by MOVA prior to incurring expenses via the out of state travel and training form.

Other - Contracts

Limited use of contracts to provide services within the scope of the grant is allowable. Examples include specialized services to assist in filing restraining orders or establishing emergency custody/visitation rights (the provider must have a demonstrated history of advocacy on behalf of victims); emergency psychological history on behalf of victims; emergency psychological or psychiatric service; or sign and/or interpretation for the deaf or for OUI crime victims whose primary language is not English.

If costs associated with a sub contract are requested, a contract between the sub-recipient and sub-contractor that states the name, title, and contact information of the consultant, the service to be provided, and the agreed upon rate of pay for services must be provided to MOVA, along with a completed Sub Contract Request and Certification Form. A sub contract cannot be classified as both an administrative and as a direct cost.

The contract must be signed by both entities and the consultant must certify in the contract that they have received a copy of the DDTF Policies and Procedures and the work done will be in compliance with the source grant and all subsequent conditions. If the contract is not in effect at time of application, funds may be approved; however, the contract must be provided to MOVA before services are rendered. If a contract is not provided, reimbursement will be denied.

MOVA reserves the right to negotiate the reimbursement for any rates that exceed the maximum allowable daily/hourly rate as outlined in the Policies and Procedures.

Other- Other

Included under other may be skills training and training materials for staff. Funds may be used to purchase materials such as books, training manuals, videos for direct service providers, and costs of a trainer for in-service staff development.

Food and/or beverages are allowable provided they are for the purpose of enhancing direct services to victims and participants of Prevention, Education and Training events. The cost of the food and/or beverages must be reasonable.

Specifically, activities and costs related to such sub-recipient programs including presentation materials, brochures, and newspaper notices can be supported by DDTF funds.

Gift cards may be provided to victims in situations where emergency food, and clothing are needed to restore the victim's sense of security in the aftermath of a crime. Any use of gift cards must be accompanied with an agency robust tracking/accounting/distribution method. Gift cards equate to "cash" which must be handled accordingly as well as being distributed within the respective grant award year (funds may not be retained from year to year).

Indirect costs are costs that are not readily assignable to a particular project, but are necessary to the operation of the organization and the performance of the project. Sub-recipients may request indirect costs for the administration of the sub-recipient program.

Sub-recipients that have a federal approved or state approved indirect cost rate may utilize their current agreed upon rate to request indirect rate reimbursement. Sub-recipients must provide the appropriate documentation indicating the rate is approved and current. If no rate exists, the sub-recipient may request a 10% de minimus rate as defined in the Code of Federal Regulations (annual edition) Title 2 CFR 200.414 (5)(f).

See Appendix C for more allowable/unallowable items in this cost category.

STATE AGENCIES: Upon receipt of a signed copy of the ISA from the Seller/Parent Department, the Buyer/Child Department must take the necessary steps to notify the Budget, Accounts Payable, and Payroll staff of the appropriate coding information. All federal grant activity must be properly coded to the grant budget line along with the object classes specified in Attachment B of the ISA and in accordance to the approved grant budget. For additional guidance on the use of the object classes and how it correlates with the approved budget, please review the [Comptroller's Expenditure Classification Handbook](#).

Reporting Procedure for Expenditure Reports

Reimbursement and Reporting Policy

Program budgets must include only those expenses to be paid by grant funding. Grant funds may only be used for approved allowable services as specified in the sub-recipient program narrative and allowable related direct services delivered during the contract period. Since these funds may only be used for a narrow range of allowable expenses, the approved budget rarely covers the entire cost of providing services.

Budgets are submitted to MOVA during the application process and reviewed by MOVA. Budgets should not be considered finalized and sub-recipients should not commit funds until a contract with MOVA is executed.

This a cost reimbursement grant, so 1/12th or 1/4th billing is unallowable. Costs must be incurred within the specified grant period and must correlate within current fiscal year approved funding request.

STATE AGENCIES: Agencies must use the proper federal grant program code when drawing down from the funds off of MMARS. This information is located in Section C of the ISA. Costs must be incurred within the specified grant period and must correlate with the current fiscal year approved budget.

Reimbursement and Reporting Process

Sub-recipients are to submit reimbursement expenditure reports either monthly or quarterly. Regular reimbursement expenditure reports are due on the 15th day of each month or on the next business day if the 15th falls on a holiday or weekend. Sub-recipients must select and adhere to one method of submitting expenditure reports (monthly or quarterly) throughout the fiscal year. Final reimbursement expenditure reports are due no later than 35 days (to the nearest business day) following the end date of the contract/ISA unless amended. Final reimbursements are to be inclusive of the final month or final quarter of the respective contract/ISA for services up to and including those provided on the final day of the contract/ISA. Supplemental billing is not allowable.

Consistent with the [Commonwealth's policy](#), payments will be issued no later than 45 days after the submission date for all error free expenditure reports received by MOVA. For example for an expenditure reports submission date of October 15th, the payment date would be November 30th. Sub-recipients may check on their reimbursements for the current and past fiscal year by accessing Mass Finance's [VendorWeb website](#).

Sub-recipients should only request reimbursement for costs which have been expended in the reporting period for which they are requesting reimbursement and should not exceed the contracted period.

STATE AGENCIES - Reconciliation and Reporting Process:

Sub-recipient/child must conduct a monthly reconciliation of expenses drawn from the grant using one or more of the following methods:

- Commonwealth Information Warehouse query detailing expenditures, object classes, acceptance date, fiscal year, and program code.
- MMARS Reimbursement Grant Budget Screen (BQ88*)

If a sub-recipient/child finds that the incorrect program code was used in the current fiscal year's spending, corrections must be made before the end of the grant period. Please notify MOVA prior to making any corrections to the grant.

- For Payroll corrections on the Labor Cost Management (LCM), a LARQ should be processed.
- For expenditure corrections on MMARS, an EX should be processed.

For more information on how to use these reconciliation methods and corrections, please visit the [Comptroller's Intranet Site](#).

Submission of backup documentation

Until further notice, each monthly or quarterly reimbursement request against each contract/ISA must include detailed and complete backup documentation for all grant expenditures identified within the respective request. MOVA reserves the right to set or adjust the threshold for appropriate backup documentation.

Budget Amendments

Sub-recipients may request a budget amendment to reallocate funds amongst line items to their approved budget. This amendment can also be used to de-obligate a portion of the award amount; however, the original award amount will not be increased by this procedure, unless there has been approval by the VWAB to do so.

Grant funds may never be shifted in the budget without the prior approval from MOVA. All budget amendment requests must be put in writing and e-mailed to the identified MOVA grants program contact. Retroactive amendments and or amendments exceeding 10% of the award amount may be approved on a case by case basis. Requests should be submitting in writing and must include:

- A copy of the budget amendment;
- A narrative describing the reason for the amendment request and the changes proposed;
- A programmatic change form, with required staff information, if staff changes are proposed.

Sub-recipients must initiate a budget amendment if:

- A grant-funded staff resigns and the replacement is hired at a different salary and/or fringe rate. There is a need to transfer funds into or out of any cost category, or to move monies into a budget category with a zero dollar amount. For example, if the cost category "Travel" did not exist in the original budget, the adjustment to transfer funds from Equipment to Travel requires a budget amendment.

Upon approval from MOVA, sub-recipients can shift up to 10% per year of the funding of the total program budget. The 10% includes shifts between all cost categories. Expenditure report payments can be held if information is not submitted correctly.

It is required that a sub-recipient's respective program and fiscal staff discusses together any staff changes or

any other potential reason for a budget amendment prior to submitting this request to MOVA. This communication will help to prevent delays in payments due to inconsistent information. Once the budget amendment is finalized, both a programmatic and fiscal representative are required to sign the programmatic change form. Any requests submitted without both a programmatic and fiscal signature on the required forms will not be reviewed. STATE AGENCIES are required to submit a revised Attachment B/Budget form that was initially included in the ISA.

Fraud, waste and abuse

The U.S. Department of Justice (DOJ) awards Federal grant funds to recipients and sub-recipients for specific purposes and requires them to use the funds within established guidelines. Sub-recipients are encouraged to be aware of common grant fraud schemes and to adopt effective fraud risk-management efforts within an organization, and encourage other recipients of federal awards to do the same in order to prevent and detect fraud as early as possible. A Federal award agreement is a legally binding contract. Fraud, Waste, and Abuse prevention will be addressed for sub-recipients at DDTF Policies and Procedures Trainings. Additional information is available from the DOJ OIG website at www.usdoj.gov/oig

Reporting Fraud, Waste, Error, and Abuse

Each sub-recipient awarded funds made available by MOVA is to promptly report any credible evidence that a principal, employee, agent, contractor, sub-recipients, or other person has submitted a false claim under the False Claims Act or has committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving grant funds. You may report potential fraud, waste, abuse, or misconduct to MOVA by contacting:

Director of Grants Management
1 Ashburton Place, Room 1101
Boston, MA 02108
617-586-1340

Alternatively, report to the U.S. Department of Justice, Office of the Inspector General (OIG):

By Mail:

Office of the Inspector General
U.S. Department of Justice Investigations Division
950 Pennsylvania Avenue, NW. Room 4706
Washington, DC 20530

By e-mail or telephone:

Office of the Chief Financial Officer (OCFO) Customer Service Branch (CSB) at ask.ocfo@usdoj.gov
Office of the Inspector General (OIG) Fraud Hotline at oig.hotline@usdoj.gov or 1-800-869-4499

C-Thru (Open Checkbook) Law

In an effort to make state spending information accessible to the public, the Commonwealth's Executive Office of Administration & Finance, the Office of the Treasurer and the Office of the Comptroller have worked jointly on the C-Thru (Open Checkbook) Project. Beginning November 2011, basic financial information subject to the public records law will be provided to the general public without a formal request. All payments made to MOVA sub-recipients will be available to the public. For further information about this project, please visit the Office of the Comptroller's website www.mass.gov/osc

APPENDIX A: RESOURCES

FEDERAL

[Office of Justice Programs Federal Financial Guide](#)

[Office of Budget Management/Circulars](#)

STATE

[Commonwealth's Procurement Law 815 CMR 2.0](#)

[Uniform Financial Reporting](#)

[Commonwealth's Bill Payment Policy](#)

[Commonwealth's Equipment Surplus](#)

NON-PROFIT

[Non-Profit Accounting Basics](#)

Appendix B – Program Costs- PREVENTION, EDUCATION & TRAINING

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Personnel - Salary	<ul style="list-style-type: none"> • Outreach to inform public regarding services <ul style="list-style-type: none"> ▪ Activities in schools, community centers, public forums to create awareness of the dangers and consequences of OUI • Time required to complete required programmatic, documentation, reports and statistics • Time spent attending trainings and/or conferences • Activities solely focused on OUI crime prevention • Direct Service Staff – Counselors, Therapists, Advocates for time on project • Direct service supervision time related to project • Administrative & Support Staff that contribute to the project • First responders working on the funded project • Police Department staff working on the funded project 	<ul style="list-style-type: none"> • Board/Advisory Council members • Executive Directors/Administrators (exception includes time for supervision, funded program administrative support, or direct service) • Stipends/honorariums/bonuses • Employee relocation • Salaries that support perpetrator rehabilitation, in-patient treatment, prosecutorial activities, expert testimony • Security staff • Temporary personnel for vacant positions, <i>(unless prior approval has been given by MOVA)</i> • Development of administrative policies & paperwork • Fundraising • Lobbying/Administrative Advocacy • Severance for direct service staff • Expert Witnesses • Grant Writers • Researchers
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Personnel - Fringe	<ul style="list-style-type: none"> • Worker's Compensation • Unemployment Insurance • Medicare • Retirement Contribution • Employer Health Plan Contribution • Social Security (FICA) • Worker's Compensation Insurance • Employee Support Program • Dental/Vision • Life Insurance (Employer Paid) • Tuition or tuition remission • Benefits Administration Rate 	<ul style="list-style-type: none"> • Severance for grant funded staff • Profit sharing

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Travel	<ul style="list-style-type: none"> • Transportation for employees related to approved grant activities • Reimbursing staff for Administrative Service Travel (training or meeting related travel related costs). <ul style="list-style-type: none"> ◦ <i>Out of state</i> travels must be preapproved by MOVA prior to incurring costs: <ul style="list-style-type: none"> ▪ Airfare ▪ Mileage, tolls, bus, or train • Program/agency owned vehicle <ul style="list-style-type: none"> ◦ Vehicle insurance, maintenance/repairs (prorated if shared) • IRS standard mileage rate (not to exceed agency travel policy rate) www.irs.gov • Rental cars, Zipcars for staff 	<ul style="list-style-type: none"> • Gas at the pump/stipends for gas • Reimbursement or payment for client or staff automobile insurance, or vehicle registration • Travel & Transportation for Board/Advisory Council/Administrative business • Purchase or lease of vehicles • Victim relocation expenses (i.e. moving company) • Victim ambulance costs • Victim attendance to conferences/trainings • Attendance to conferences/training for executive directors, board members, and other individuals who do not provide direct services • Non pre-approved out of state travel costs for training • Mileage reimbursement to submit grant applications • Bus tickets for victim relocation • Costs for victim to travel to place of employment
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Equipment	<ul style="list-style-type: none"> • Teleconferencing equipment • Projectors • VCR/DVD • TTY/TDD machines & Braille equipment • Text enabling land lines • Furniture, Filing cabinets, Desks & Chairs, Lighting • Photocopier/fax, shredder, Computers, laptops • Web chat/video capability for disabled clients • OUI/Fatal Vision Simulation Kits • Promotional items 	<ul style="list-style-type: none"> • Security Equipment • Construction • Computers for shelter clients
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Office and Programmatic Supplies	<ul style="list-style-type: none"> • Training Manuals and/or videos • Office and/or Program Supplies • Postage for submission of performance report/expenditure reports to MOVA 	<ul style="list-style-type: none"> • Postage for application submission to MOVA • Correspondence unrelated to DDTF
Cost Category	Allowable Cost Examples	Unallowable Cost Examples

Consultants	<ul style="list-style-type: none"> • In-service trainer for staff development • Bookkeeping/Financial/ Audit • Event speakers • Database Consultant • Cost of a trainer for in-service staff development 	<ul style="list-style-type: none"> • Non-emergency legal representation for child custody, divorce, etc. • Consultant payments for preexisting client attorney bills • Legal services for sub-recipient • Stipends to project/study participants • Medical Services • Acupuncture
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Other	<ul style="list-style-type: none"> • Staffing Program (Hiring) • Program Operating Costs • Staff training and staff training materials • Outreach • Cost of advertising to recruit DDTF-funded personnel • Newspaper notices • CORI costs for hiring staff • Cost of training paid and volunteer staff costs must adhere to the GSA rate. <i>Out of state</i> travels must be preapproved by MOVA prior to incurring costs: <ul style="list-style-type: none"> ○ Registration Fees ○ Meals (per agency policy) ○ Lodging • Pro-rated rent, gas, electric, water & sewer, garbage collection, cleaning service • Maintenance and repair of essential items (pro-rated) • Telephone services • Brochures • Internet connection costs (pro rated) • Insurance <ul style="list-style-type: none"> ○ Malpractice insurance for staff funded by grant ○ Flood, fire, damage property insurance to property (if owned by agency) ○ Renter's Insurance (pro-rated) ▪ Equipment coverage ▪ Agency memberships with professional organizations ▪ Pro-rated audit costs 	<ul style="list-style-type: none"> • Mortgage Payments • Non pre-approved out of state travel costs or registration fees for training • Protocols, working agreements • General public awareness beyond scope of DDTF project • General Community education beyond scope of DDTF project • Building modification, improvements or repairs • Property Purchase for program use • Program relocation expenses • Funeral Expenses or programs • Survivor Buttons – memorial items • Land Acquisition • Losses or under-recoveries from other sources • Losses on disposition of property/capital assets • Lost wages • TIPS Trainings • Mock-crash scenarios • "Sting" operations • Creation or development of needs assessments/ surveys/ studies/ • Contributions/donations to other than individual participants in the program • Depreciation, debts, interest, fines or penalties • Occupancy taxes • Surplus revenue retention • Entertainment • Pre-paid gift cards distributed across fiscal years • Staff retreat costs • Costs associated with new staff in service training

	<ul style="list-style-type: none"> ▪ Food or beverage for clients while attending approved grant funded events ▪ Pre-paid gift cards for event takeaways ▪ Pro-rated reimbursement for personal staff phone usage ▪ Federally approved indirect cost rate* • Project evaluation costs to determine effectiveness* 	
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APPENDIX C: Policies and Procedures Update Table

Date	Reference	Change	Explanation
7/30/15	Update to DDTF Guidelines	Draft Policies and Procedures to be adopted by VWA Board	Guidelines updated to “Policies and Procedures” to provide clarity for Sub-recipient programs
11/18/15	Vote to update to DDTF Policies & Procedures	Effective P&P to be adopted by VWA Board	Guidelines updated to “Policies and Procedures” to provide clarity for Sub-recipient programs
11/16/2016	Update to DDTF Policies & Procedures	Provisional P&P adopted by VWA Board	Updated to reflect Victim Service (VS) and Prevention Education and Training grants (PET)
6/21/17	Update to DDTF Policies & Procedures		
11/15/17	Update to DDTF Policies & Procedures	Remove DDTF VS language, create DDTF PET manual	Provisional for FY19 RGA. Effective with FY19, July 1, 2018

Appendix D - M.G.L.A. 10 § 66

AN ACT ESTABLISHING A VICTIMS OF DRUNK DRIVING TRUST FUND.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to establish forthwith a victims of drunk driving trust fund, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Chapter 10 of the General Laws is hereby amended by adding the following section:

There shall be established and set up on the books of the commonwealth a separate fund to be known as the Victims of Drunk Driving Trust Fund. The fund shall consist of monies paid to the courts pursuant to the third paragraph of subparagraph (1) of paragraph (a) of subdivision (1) of section 24 of chapter 90, together with any interest or earnings accrued on such monies through investment or deposit. The state treasurer shall be the custodian of the fund and shall receive, deposit and invest all monies transmitted to him under this section in accordance with sections 34, 34A and 38 of chapter 29 in such a manner as to secure the highest rate of return available consistent with the safety of the fund, and shall credit interest and earnings on the trust fund corpus to the trust fund. The state treasurer shall transfer funds from the income and receipts of the fund to the victim and witness assistance board, as established in section 4 of chapter 258B, from time to time, at the request of the board. The board shall administer grants from the fund, without further appropriation, and may award them to community-based programs and public agencies in the commonwealth to provide counseling and support services to victims, witnesses, and their family members of crashes caused by persons driving under the influence of drugs or alcohol. The board may also permit the allocation of funds for the purposes of impaired driving prevention, education, and training services. The board shall develop, in conjunction with the department of public health's bureau of substance abuse and the Massachusetts chapter of Mothers Against Drunk Driving, written criteria for the awarding of grants and other funding allocations, which shall be evaluated and, if necessary, revised on an annual basis. For the purposes of this section, the words "victim," "witness," and "family member" shall have the same meaning as defined in section 1 of said chapter 258B.

The board shall file a report detailing the amount of funds collected and expended from the fund along with a copy of the written criteria used to expend the funds to the house and senate committees on ways and means not later than February 28 of each calendar year. An amount not to exceed 5 per cent of the total funds deposited in the fund may be expended by the board for administrative costs directly attributable to the grants and programs funded by the fund, including, but not limited to, the costs of clerical and support personnel. Any unexpended balance of monies in the fund at the end of the fiscal year shall not revert to the General Fund but shall remain available for expenditure from such fund in subsequent fiscal years. No expenditure made from the fund shall cause the fund to become deficient at any point during a fiscal year.

SECTION 2. Subparagraph (1) of paragraph (a) of subdivision (1) of [section 24 of chapter 90](#) of the General Laws, as appearing in the 2000 Official Edition, is hereby amended by inserting after the second paragraph the following paragraph:-

There shall be an assessment of \$50 against a person who is convicted, placed on probation or granted a continuance without a finding or who otherwise pleads guilty to or admits to a finding of sufficient facts for operating a motor vehicle while under the influence of intoxicating liquor or under the influence of marihuana, narcotic drugs, depressants or stimulant substances, all as defined by [section 1 of chapter 94C](#), pursuant to this section or section 24D or 24E or subsection (a) or (b) of section 24G or section 24L. The assessment shall not be subject to waiver by the court for any reason. If a person against whom a fine is assessed is sentenced to a correctional facility and the assessment has not been paid, the court shall note the assessment on the mittimus. The monies collected pursuant to the fees established by this paragraph shall be transmitted monthly by the courts to the state treasurer who shall then deposit, invest and transfer the monies, from time to time, into the Victims of Drunk Driving Trust Fund established in section 66 of chapter 10. The monies shall then be administered, pursuant to said section 66 of said chapter 10, by the victim and witness assistance board for the purposes set forth in said section 66. Fees paid by an individual into the Victims of Drunk Driving Trust Fund pursuant to this section shall be in addition to, and not in lieu of, any other fee imposed by the court pursuant to this chapter or any other chapter. The administrative office of the trial court shall file a report detailing the amount of funds imposed and collected pursuant to this section to the house and senate committees on ways and means and to the victim and witness assistance board not later than August 15 of each calendar year.